

a. notification to that effect in the Gazette and in such a case no summons need be issued to the Members of the Council". This amendment, as I explained when I introduced it, is intended to empower the Government to extend the sitting of a particular meeting. Hon'ble Members may remember that during the last Budget Session we lost one day on account of an adjournment motion and on that account no time was available for the conduct of the non-official business. The Government deplored that as much as the non-official Members themselves and it is to make provision for such contingencies that this amendment is intended. I hope the amendment will be passed without any opposition because a mere reading of the amendment itself shows that this is intended to safeguard the interests of this House.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

Mr. Thomas Manjuran.—I further beg to move that the amendment may be taken up and passed tomorrow.

Mr. C. J. Mathew.—I second it.

Kuries Regulation Amendment Bill.

Mr. Thomas Manjuran.—I beg to move that the Cochin Kuries Regulation Amendment Bill be read in Council.

Mr. C. J. Mathew.—I second it.

Mr. Thomas Manjuran.—The statement of objects and reasons runs as follows :—

'It has been brought to the notice of the Government that Kuri Vaimpus that have to be filed by the foreman of Kuries with the Registrar may, under existing law, be executed in plain paper. Government consider that it is expedient to insist on a stamp paper of one rupee value being used for such Kuri Vaimpus. This amending Bill is introduced to amend the law accordingly'.

Recently the Chief Court declared by a decision that Kuri Vaimpus referred to in section 7 of the Kuries Regulation need not be written on any stamp paper at all. It is found that the practice in the neighbouring State of Travancore, is to levy a stamp duty of Re. 1 and it was thought that it would not be proper to allow there vaimpus to be written on plain paper. It is only to give power to the Government to collect that Re. 1 that this amendment is intended. I pray that the amendment may be read in Council.

Mr. Joseph Pettah.—On a point of information, Sir, may I know whether this amendment is necessitated only for the collection of this Re. 1 or whether any other difficulties have been felt by the Government by allowing these Kuri Vaimpus to be written on plain paper.

Mr. Thomas Manjuran.—I understand that several difficulties have been felt by several kuri starters because it was not defined as to what stamp duty should be collected. So far as the Government is concerned the Government's particular aim is to collect Re. 1 stamp duty.

Mr. Joseph Pettah.—May I know whether any difficulties have been experienced because of the fact that vaimpus are written on plain paper?

Mr. Thomas Manjuran.—Vaimpus were written on stamp paper until recently when by a decision of the Chief Court it was held that vaimpus need not be written on stamp paper.

Mr. A. Sankara Podival.—I beg to oppose this Bill. Bluntly and plainly speaking this is an attempt by Government to get Re. 1 stamp value on all kuri vaimpus in the State. It is an accident that stamp papers of varying denominations were being used by kuri starters in writing up kuri vaimpus. But it was not obligatory on them and a decision of the Chief Court affirmed that no stamp value is leviable in respect of small documents under the existing law. There is no justification whatever for the additional imposition of Re. 1 upon documents of this description. Government wants to impose Re. 1 because there is a similar practice in Travancore. I object to this additional fiscal burden, and nothing can be said in favour of this motion except that the Government wants to levy this item of revenue as well. There must be some justification for the imposition of an additional tax. No point of principle is involved in this. There is no reason for it except that some more money is desired to be collected from the kuri starters. I oppose it.

Mr. P. Krishna Menon.—There is one other point. If I have rightly understood the Hon'ble Law Member it is practically an attempt to realise a stamp duty. For that purpose, is it an amendment of the Kuri Regulation that is called for or is it an amendment of the Stamp Regulation that is called for? Therefore, my first objection is—whatever may be the purpose of the amendment—that if it is in the interests of the Revenue the attempt ought to have been an amendment of the Stamp Regulation and not the Kuries Regulation.

The second point on which I oppose is this. As was observed by the Hon'ble Member for Law the kuri vaimpus were invariably used to be written on stamp paper of varying denominations according to the capital value of the concern. Again, if I have rightly understood the Chief Court decision it is laid down by that decision that no stamp duty need be imposed upon what is now known as a kuri vaimpu. It is not a vaimpu in the true sense of the term or in the sense in which it is understood in the Kuries Regulation but is only a proposal and acceptance

which requires no stamp. That is all what the Chief Court has said. It is only an interpretation in favour of the people, exempting them from stamp duty on certain documents. I don't see the necessity for a fiscal regulation at this juncture, *viz.*, when the whole world is groaning under the weight of the general depression.

Again, the third point that I want to emphasise is this:

‘It has been brought to the notice of the Government that kuri vaimpus that have to be filed by the foremen of Kuries with the Registrar may, under existing law, be executed in plain paper. Government consider that it is expedient to insist on a stamp paper of one rupee etc.’

This is what is stated in the statement of objects and reasons. Now, what exactly is it that is filed with the Registrar in the matter of these kuries? Is it the original kuri vaimpu or is it a copy of the vaimpu as it is called?

Mr. Thomas Manjuran.—It is stated in section 7 of the Kuries Regulation?

Mr. P. Krishna Menon.—What exactly is filed before the Registrar is only a copy of the kuri vaimpu and I don't see the necessity of imposing a stamp duty upon that.

Mr. K. Ayyappan.—Is there any filing fee?

Mr. Thomas Manjuran.—No, you want the whole work to be done gratis.

Mr. P. Krishna Menon.—These are the two reasons, namely, the proper amendment is called for for the Stamp Regulation in the interest of stamp revenue and secondly, this is not the proper time for imposing any additional revenue by the sale of stamps. Whatever may be the other grounds I oppose this bill on these two reasons.

Mr. A. Sankara Menon.—Sir, I am not for opposing this bill at this stage. We want to know more particulars about this matter. However in my opinion, as was suggested, the amendment ought to be to the Stamp Regulation and not to the Kuries Regulation. Whatever that may be I am not for opposing the bill.

Mr. M. A. Chakko.—Sir, I am also not for opposing this bill. We have heard from the previous speakers that the Government which was realising some fee of much bigger value hitherto from kuri starters have now agreed to be satisfied with one rupee. It was said that before the Kuri Regulation was passed for all kuri vaimpus or Variyolas generally a stamp duty was payable to the Government. There was some difficulty in defining what is called a kuri vaimpu, because it was the plan of the regulation to have all the subscribers to the kuri sign the vaimpu before or at the time the kuri was registered. In that connection there was much deliberation and it was finally agreed that what

is called a real kuri vaimpu was something like a proposal and acceptance and in that shape a contract. When the newly fashioned vaimpu went into the Registry office the Registrar who had his own notions about the kuri vaimpu, insisted that a stamp value of a much greater amount should be paid before the kuri vaimpu could be registered. The matter was therefore referred to the Diwan Peishkar. The Diwan Peishkar had his own doubts. Finally the whole question went before the Chief Court. The Chief Court held that the document as it is defined in the Kuri Regulation required no stamp fee. In the result the kuri starters got exemption from the rule of stamp value for getting the kuri vaimpu registered. The Government now propose to follow what is being done in Travancore and the bill fixes a stamp duty of one rupee. Now to say that it is an additional imposition on the people of the State at this particular time of economic depression is not true and it should not appeal to us because kuri starters need not then start any kuri at all during this period of economic depression. If it is worthwhile to start kuries at this difficult time they should not have any particular objection to pay the stamp duty of one rupee and have the vaimpu registered. What we most urgently need is some definite law in the matter. The Chief Court has ordered in one way; the Diwan Peishkar has doubts and the Registrar is not able to act. Things have come to a stand-still and so we must do something immediately. As there is urgency in the matter it could not be put off. Something must be done now. Whether it should be to the Stamp Regulation or Kuri Regulation the Government may decide. So it will be better to proceed with the matter. There is no good reason to oppose this bill at this time.

Mr. Thomas Manjuran.—Sir, with regard to the observation that the amendment should have been to the Stamp Regulation and not to this I have only to state this. Under the Stamp Regulation, the Chief Court had held that the kuri vaimpus as defined in the Kuri Regulation being only a prospectus, no stamp is required. According to the Kuri Regulation this particular document may not be one which requires a stamp paper. Government propose to impose one rupee duty. So Government thought it more proper to bring a bill to amend the Kuri Regulation. I quite appreciate the other point. But I do not think there is anything wrong. With regard to the idea of imposing taxation at this 'time of depression' I request the Hon'ble Members not to lose the idea of preparation. After all it is not a fabulous amount that is going to be imposed. You have to realise also that a lot of time has to be spent by the officials in the registry offices for registering these documents.

Formerly before the Kuri Regulation was passed the kuri vaimpu had to be registered and stamp duty paid. But after the introduction of the Kuri Regulation it is not necessary nor is it the practice that kuri subscribers sign the vaimpu before it was registered. Under section 8 of the Regulation starters have only to report to the Registrar the fact that subscribers have signed the vaimpu, and fees provided for that. The starter has to register the kury vaimpu first and one rupee is now proposed to be imposed as stamp duty. To call that very onerous and exacting I submit, is hardly real. In these circumstances I submit there is absolutely no need to oppose this bill. We are not merely copying Travancore. As a matter of fact the process of registration costs the Government some trouble which is actually worth more than one rupee. In these circumstances I repeat once more that the bill is introduced with the object of securing to the Government at least a small payment for the trouble to which the Government is put. I may also say that the kuri starters and subscribers are not going to be damnified by this 'imposition'. I pray this House may be pleased to allow the bill be read in Council.

Motion put and carried.

Secretary to the Council.—The title of the bill is 'the Cochin Kuries Regulation Amendment Bill.'

Mr. Thomas Manjuran.—Further the question is whether a select committee should be appointed. Government have absolutely no objection to such a course. But the Government are aware that several documents have been held up, several kuri starters have been inconvenienced. I leave this matter entirely to the discretion of the House. I would personally submit that no select committee need be appointed.

I then move under Standing Order 32 that the bill be taken into consideration forthwith.

Mr. C. J. Mathew.—I second it.

Deputy President.—Yes.

മിസ്റ്റർ കെ. അയ്യപ്പൻ.—സാർ, സിലക്രമിറ്റി വേണമെന്നു ഞാൻ അഭിപ്രായപ്പെടുന്നില്ല. ഇപ്പോൾ റെഗുലേഷൻ ഉണ്ടാക്കുവാൻ പോകുന്നതുകൊണ്ട് അതു പാസ്സാകുമ്പോൾ വൈമ്പുകൾ ഫയൽ ചെയ്യാതെ നിർത്തിവെയ്ക്കുന്നതു ശരിയാണോ?

Mr. Thomas Manjuran.—I do not say that documents have been literally held up. Government are aware that some kuri starters have been inconvenienced. So it will be better to have a definite rule.

Mr. K. Ayyappan.—Therefore this should not be passed just now. It is not because I am against the passing of this

Regulation, but it is said that some documents are already held up.

Mr. A. Sankara Menon.—But this has no retrospective effect.

Motion put and carried.

Mr. Thomas Manjuran.—I further move that the bill be taken up and passed to-morrow.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

Municipal Regulation Amendment Bill (Section 56).

Mr. Thomas Manjuran.—Government consider that motor cars and other vehicles owned by the members of the Cochin Ruling Family for their personal use should be exempted from the payment of Municipal taxes and tolls. According to section 56 of the Cochin Municipal Regulation such exemptions may be granted by the Municipal Councils with the sanction of Government. Some Municipal Councils appear to be not in favour of granting such exemptions. Hence the amending bill.

Generally the practice has been that all vehicles maintained for the personal use of the members of the Ruling Family are exempted from tolls and taxes. But as stated in the 'objects and reasons' there has been some difficulty to persuade some Municipalities to allow such exemptions. Hence Government thought it better to amend the bill so as to give a general exemption without invoking the help of the Municipalities. I need not explain that the measure is necessary for maintaining the dignity and self-respect of the members of the Ruling Family.

Mr. C. J. Mathew.—I second it.

Dr. A. R. Menon.—Under this category what kinds of cars will come?

Mr. Thomas Manjuran.—Cars used for personal use as distinguished from those used for hiring purposes. That is to say, for the personal locomotion of the members of his family, his friends and relations, etc., just as any one of us use a car.

Dr. A. R. Menon.—Can I register a car in my name and hand it over to any other man to be used for hiring purposes etc?

Mr. Thomas Manjuran.—That will not be considered as your personal use.

Dr. A. R. Menon.—May I know whether using by somebody else will be considered as personal use? Suppose a member of the Ruling Family has got half a dozen cars. Will all these be exempt?